

**Listing of The Claims:**

1. Canceled

2. (Currently Amended) A headset apparatus comprising:

at least first and second speakers, each speaker comprising a speaker chamber extending posteriorly therefrom;

at least one first tube connected adjacent a first end thereof anterior to the first speaker;

at least one second tube connected adjacent a first end thereof anterior to the second speaker;

a first outlet at a second end of the at least one first tube for positioning the at least one first outlet at a first position adjacent a user's first ear; and

a second outlet at a second end of the at least one second tube for positioning the at least one second outlet at a second position adjacent a user's second ear;

wherein the at least one first tube is continuous with the at least one second tube at respective first ends thereof and the first and second speakers are positioned between the first and second outlets on either side of and a distance from the centerline of an acoustic path formed by the first and second tubes such that a tube length between the first speaker and the first outlet is less than a tube length between the first speaker and the second outlet, and a tube length between the second speaker and the second outlet is less than a tube length between the second speaker and the first outlet, and further wherein the tube length between the first speaker and the first outlet is substantially the same as a tube length between the second speaker and the second outlet, and the tube length between the second speaker and the second outlet is substantially the same as a tube length between the first speaker and the first outlet.

3. (Previously Presented) The headset apparatus of claim 2, wherein the chamber is an acoustically sealed, ported or vented chamber.

4. Canceled

5. (Previously Presented) The headset apparatus of claim 2 further comprising ear engaging members for housing the first and second outlets.

6. (Previously Presented) The headset apparatus of claim 2 wherein the first and second outlets each flare outwardly in a direction away from the first and second tubes respectively.
7. (Previously Presented) The headset apparatus of claim 2 wherein the chamber is a vented or ported chamber.
8. (Previously Presented) The headset apparatus of claim 2 wherein the chamber is provided with sound absorbing material on a rearwardly disposed interior surface thereof.
9. (Previously Presented) The headset apparatus of claim 2 wherein at least one of the first and second tubes is provided with sound absorbing material therein between a respective first end thereof and a respective first or second speaker.
10. (Previously Presented) The headset apparatus of claim 9 wherein the sound absorbing material substantially blocks the at least one of the first and second tubes.
11. (Previously Presented) The headset apparatus of claim 9 wherein the sound absorbing material partially blocks the at least one of the first and second tubes.
12. (Previously Presented) The headset apparatus of claim 2 further comprising at least one bass speaker adjacent the user ear.
13. (Previously Presented) The headset apparatus of claim 12 wherein the at least one bass speaker is housed within an ear engaging member.
14. (Previously Presented) The headset apparatus of claim 5 wherein the ear engaging members are provided with sound absorbing material on an inner surface thereof.
15. (Previously Presented) The headset apparatus of claim 5 wherein the ear engaging members are perforated.
16. (Previously Presented) The headset apparatus of claim 2 wherein the at least one first and second speakers and the at least one first and second tubes are positioned generally on top of a user head or in a substantially horizontal plane generally at sides of a user head.
17. (Previously Presented) The headset apparatus of claim 2 comprising four or more speakers.

18. (Currently Amended) The headset apparatus of claim 17 comprising at least 4 speakers, wherein:

a third tube is connected adjacent a first end thereof to a third speaker, a second end of the third tube terminating at a third outlet for positioning at a third position adjacent the user's first ear, and;

a fourth tube is connected adjacent a first end thereof to a fourth speaker, a second end of the fourth tube terminating at a fourth outlet for positioning at a fourth position adjacent the user's second ear,

wherein the third tube is continuous with the fourth tube at respective first ends thereof and the third and fourth speakers are positioned between the third and fourth outlets on either side of and a distance from the centerline of an acoustic path formed by the third and fourth tubes such that a tube length between the third speaker and the third outlet is less than a tube length between the third speaker and the fourth outlet, a tube length between the fourth speaker and the fourth outlet is less than a tube length between the fourth speaker and the third outlet, the tube length between the third speaker and the third outlet is substantially the same as the tube length between the fourth speaker and the fourth outlet and the tube length between the third speaker and the fourth outlet is substantially the same as a tube length between the fourth speaker and the third outlet.

19. (Previously Presented) The headset apparatus of claim 18, wherein the first and second speakers are front-left and front-right speakers and the first and second tubes connected adjacent thereto terminate in the anterior portion of left and right ear cups respectively, and wherein, the third and fourth speakers are rear-left and rear-right speakers and the third and fourth tubes connected adjacent thereto terminate in the posterior portion of left and right ear cups respectively.

20. (Previously Presented) The headset apparatus of claim 2 further comprising an electronic controller to control emissions of the first and second speakers.

21. (Previously Presented) The headset apparatus of claim 5 further comprising a slider joint between the ear engaging members and the first and second outlets for enabling adjustment of a connection length between the ear engaging members and the first and second outlets when the user ear is moved relative to the headset apparatus.

22. Canceled.

23. (Previously Presented) The headset apparatus of claim 2, wherein the at least one first tube is continuous with the at least one second tube at respective first ends thereof such that tube paths of the at least one first tube and the at least one second tube are formed to meet intermediate the first and second speakers.

24. (Canceled) ~~The headset apparatus of claim 2, wherein the first and second speakers are positioned between the first and second outlets on either side of and a distance from the centerline of an acoustic path formed by the first and second tubes.~~

25. (Canceled) ~~The headset apparatus of claim 2, wherein a tube length between the first speaker and the first outlet is less than a tube length between the first speaker and the second outlet.~~

26. (Canceled) ~~The headset apparatus of claim 2, wherein a tube length between the second speaker and the second outlet is less than a tube length between the second speaker and the first outlet.~~

27. (Canceled) ~~The headset apparatus of claim 25, wherein the tube length between the first speaker and the first outlet is the same as a tube length between the second speaker and the second outlet.~~

28. (Canceled) ~~The headset apparatus of claim 26, wherein the tube length between the second speaker and the second outlet is the same as a tube length between the first speaker and the first outlet.~~

29. (Previously Presented) The headset apparatus of claim 18, wherein the third tube is continuous with the fourth tube at respective first ends thereof such that tube paths of the third tube and the fourth tube are formed to meet intermediate the third and fourth speakers.

30. (Canceled) ~~The headset apparatus of claim 18, wherein the third and fourth speakers are positioned between the third and fourth outlets on either side of and a distance from the centerline of an acoustic path formed by the third and fourth tubes.~~

31. (Canceled) ~~The headset apparatus of claim 18, wherein a tube length between the third speaker and the third outlet is less than a tube length between the third speaker and the fourth outlet, a tube length between the fourth speaker and the fourth outlet is less than a tube length between the fourth speaker and the third outlet, and the tube length between the third speaker and the third outlet is substantially the same as the tube length between the fourth speaker and the fourth outlet.~~

**Please add the following new claims:**

32. (New) The headset apparatus of claim 32 further comprising at least one center speaker connected at the centerline of the acoustic path formed by the first and second tubes or the third and fourth tubes.

33. (New) A headset apparatus for 3D sound comprising:

first, second, third and fourth position generating speakers, each comprising a speaker chamber extending posteriorly therefrom;

a first tube connected adjacent a first end thereof anterior to the first speaker, a second end of the first tube terminating at a first outlet for positioning at a first position adjacent the user's first ear;

a second tube connected adjacent a first end thereof anterior to the second speaker, a second end of the second tube terminating at a second outlet for positioning at a first position adjacent the user's second ear;

a third tube connected adjacent a first end thereof to the third speaker, a second end of the third tube terminating at a third outlet for positioning at a second position adjacent the user's first ear, and;

a fourth tube connected adjacent a first end thereof to the fourth speaker, a second end of the fourth tube terminating at a fourth outlet for positioning at a second position adjacent the user's second ear,

wherein the first tube is continuous with the second tube at respective first ends thereof and the first and second speakers are positioned between the first and second outlets on either side of and a distance from the centerline of an acoustic path formed by the first and second tubes such that a tube length between the first speaker and the first outlet is less than a tube length between the first speaker and the second outlet, and a tube length between the second speaker and the second outlet is less than a tube length between the second speaker and the first outlet, and further wherein the tube length between the first speaker and the first outlet is substantially the same as a tube length between the second speaker and the second outlet, and the

tube length between the second speaker and the second outlet is substantially the same as a tube length between the first speaker and the first outlet; and

wherein the third tube is continuous with the fourth tube at respective first ends thereof and the third and fourth speakers are positioned between the third and fourth outlets on either side of and a distance from the centerline of an acoustic path formed by the third and fourth tubes such that a tube length between the third speaker and the third outlet is less than a tube length between the third speaker and the fourth outlet, a tube length between the fourth speaker and the fourth outlet is less than a tube length between the fourth speaker and the third outlet, the tube length between the third speaker and the third outlet is substantially the same as the tube length between the fourth speaker and the fourth outlet and the tube length between the third speaker and the fourth outlet is substantially the same as a tube length between the fourth speaker and the third outlet.

34. (New) The headset apparatus of claim 33 wherein the first and second speakers are front-left and front-right speakers and the first and second tubes connected adjacent thereto terminate in the anterior portion of left and right ear cups respectively, and wherein, the third and fourth speakers are rear-left and rear-right speakers and the third and fourth tubes connected adjacent thereto terminate in the posterior portion of left and right ear cups respectively.

35. (New) The headset apparatus of claim 34 further comprising at least one bass speaker in each of the left and right ear cups for positioning adjacent each of the users first and second ears.

36. (New) The headset apparatus of claim 33 further comprising at least one center speaker connected at the centerline of the acoustic path formed by the first and second tubes or the third and fourth tubes.

37. (New) The headset apparatus of claim 33 wherein each speaker chamber is an acoustically sealed, ported or vented chamber with sound absorbing material on a rearwardly disposed interior surface thereof.

38. (New) The headset apparatus of claim 33 wherein said outlets each flare outwardly.

39. (New) The headset apparatus of claim 33 wherein the first and second tubes are provided with sound absorbing material therein between a respective first end thereof and a respective first or second speaker, and the third and fourth tubes are provided with sound absorbing material therein between a respective first end thereof and a respective third or fourth speaker.

40. (New) The headset apparatus of claim 39 wherein the sound absorbing material substantially or partially blocks the first and second tubes and/or the third and fourth tubes.

41. (New) The headset apparatus of claim 33 wherein the ear cups are perforated and provided with sound absorbing material on an inner surface thereof.

42. (New) The headset apparatus of claim 33 further comprising an electronic controller to control emissions of the speakers.

43. (New) The headset apparatus of claim 33 further comprising a slider joint between the ear cups and the first, second, third and fourth outlets for enabling adjustment of a connection length between the ear cups and the first, second, third and fourth outlets when the user ear is moved relative to the headset apparatus.